

COUNTY OF YORK, VIRGINIA
Discretely Presented Component Unit - School Board
Combining Balance Sheet
June 30, 2000

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Account Groups</u>		
	<u>School Operating</u>	<u>School Food Services</u>	<u>School Construction</u>	<u>Pension Trust</u>	<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>Total</u>
<u>Assets and Other Debits</u>							
Cash and temporary investments	\$ 738,587	\$ 706,176	\$ 6,028,732	\$ -	\$ -	\$ -	\$ 7,473,495
Restricted cash and investments	-	-	-	1,108,108	-	-	1,108,108
Other receivables	14,604	6,921	-	-	-	-	21,525
Intergovernmental revenues due from:							
Commonwealth of Virginia:							
State sales tax	615,701	-	-	-	-	-	615,701
State grants	690,410	-	154,859	-	-	-	845,269
Shared expenditures	203,771	-	-	-	-	-	203,771
Federal government grants	779,247	-	-	-	-	-	779,247
Due from other funds	1,244	8,146	-	-	-	-	9,390
Due from primary government	7,327,544	-	-	-	-	-	7,327,544
Property, plant and equipment	-	-	-	-	84,277,368	-	84,277,368
Amount to be provided for retirement of general long-term liabilities	-	-	-	-	-	1,896,314	1,896,314
Total assets and other debits	<u>\$ 10,371,108</u>	<u>\$ 721,243</u>	<u>\$ 6,183,591</u>	<u>\$ 1,108,108</u>	<u>\$ 84,277,368</u>	<u>\$ 1,896,314</u>	<u>\$ 104,557,732</u>

<u>Liabilities, Equity and Other Credits</u>	<u>Governmental Fund Types</u>			<u>Fiduciary</u> <u>Fund Type</u>	<u>Account Groups</u>		<u>Total</u>
	<u>School</u> <u>Operating</u>	<u>School</u> <u>Food</u> <u>Services</u>	<u>School</u> <u>Construction</u>	<u>Pension</u> <u>Trust</u>	<u>General</u> <u>Fixed</u> <u>Assets</u>	<u>General</u> <u>Long-term</u> <u>Debt</u>	
Liabilities:							
Accounts payable	\$ 1,034,555	\$ 31,307	\$ 709,541	\$ -	\$ -	\$ -	\$ 1,775,403
Retainage payable	-	-	233,744	-	-	-	233,744
Salaries, taxes and benefits payable	6,032,248	12,316	-	-	-	-	6,044,564
Due to other funds	8,146	-	1,244	-	-	-	9,390
Due to primary government	180,914	-	-	-	-	-	180,914
Capital leases	-	-	-	-	-	703,250	703,250
Accrued vacation and sick pay	-	-	-	-	-	1,193,064	1,193,064
Total liabilities	<u>7,255,863</u>	<u>43,623</u>	<u>944,529</u>	<u>-</u>	<u>-</u>	<u>1,896,314</u>	<u>10,140,329</u>
Equity and other credits:							
Investment in general fixed assets	-	-	-	-	84,277,368	-	84,277,368
Fund balances:							
Reserved for:							
Encumbrances	2,311,659	-	2,256,413	-	-	-	4,568,072
Employees' pension benefits	-	-	-	1,108,108	-	-	1,108,108
Unreserved:							
Designated for:							
Self insurance	803,586	-	-	-	-	-	803,586
Construction projects	-	-	2,898,577	-	-	-	2,898,577
Undesignated	-	677,620	84,072	-	-	-	761,692
Total equity and other credits	<u>3,115,245</u>	<u>677,620</u>	<u>5,239,062</u>	<u>1,108,108</u>	<u>84,277,368</u>	<u>-</u>	<u>94,417,403</u>
Total liabilities, equity and other credits	<u>\$ 10,371,108</u>	<u>\$ 721,243</u>	<u>\$ 6,183,591</u>	<u>\$ 1,108,108</u>	<u>\$ 84,277,368</u>	<u>\$ 1,896,314</u>	<u>\$ 104,557,732</u>